



COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 437
POST OFFICE BOX 514917
LOS ANGELES, CALIFORNIA 90051-4917



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

TELEPHONE
(213) 974-2101

TELECOPIER
(213) 626-1812

February 3, 2004

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

AGREEMENT TO PURCHASE
"TAX DEFAULTED SUBJECT TO POWER TO SELL" PROPERTY
SUPERVISORIAL DISTRICT 1-AGREEMENT NUMBER 2275
(3 VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

1. Approve and instruct the Chairman to sign the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property being acquired by a public agency pursuant to the Revenue and Taxation Code, with revenue to be provided to recover a portion, if not all back property taxes, penalties and costs on the delinquent parcels and any remaining tax balance to be cancelled from the existing tax rolls; and approve publication of the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property.

PURPOSE OF RECOMMENDED ACTION

The property described in the agreement may be sold in accordance with the provisions of Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code and with the policy adopted by Board action on November 24, 1970. Exhibit "A" attached to the agreement indicates the legal description and selling price of the parcel.

Upon approval, the enclosed agreement and copy are to be signed by the Chairman and returned to the Tax Collector for transmittal to the State Controller for further approval. County Counsel has approved the agreement as to form.

IMPLEMENTATION OF STRATEGIC PLAN GOALS

Approval of this agreement is also in accordance with the Countywide Strategic Plan Goals of Fiscal Responsibility and Collaboration Across Jurisdictional Boundaries. Delinquent property taxes and costs are recovered and limited use parcels are identified for appropriate public purposes.

JUSTIFICATION

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" property without the necessity of a public auction. The property described in this letter will be acquired by a public agency to be utilized for flood control purposes.

FISCAL IMPACT / FINANCING

Revenue will be provided to the County for apportionment among the affected taxing agencies, which will recover a portion, if not all back property taxes, penalties and costs on the delinquent parcels. Any remaining tax balance will be cancelled from the existing tax rolls.

Funds are budgeted in services and supplies for the Tax Collector's Office for publication costs. Publishing in accordance with Section 3798 of the Revenue and Taxation Code is the most cost-effective method of giving adequate notification to parties of interest.

FACTS AND PROVISIONS/ LEGAL REQUIREMENTS

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" property pursuant to Section 3791, et seq., of the Revenue and Taxation Code.

A summary of the public agency's purchase is attached. This attachment indicates the affected Supervisorial District and the use for which the property is being acquired. Moreover, we have attached copies of the relevant sections of the Revenue and Taxation Code pertaining to the Chapter 8 Agreement sale for your information. County Counsel has approved the agreement as to form. Attached to the agreement is the Assessor's parcel map showing the dimensions and general location of the affected parcel.

The Honorable Board of Supervisors
February 3, 2004
Page 3

Efforts will be made to contact the owners and parties of interest to inform them of their tax liabilities and the provisions for the redemption of the property pursuant to Section 3799 of the Revenue and Taxation Code.

Section 3798 of the Revenue and Taxation Code mandates notice of agreements to be published once a week for three (3) successive weeks in a newspaper of general circulation published in the County.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

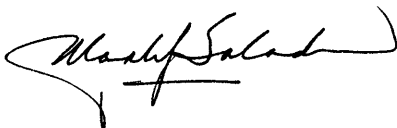
Not applicable.

CONCLUSION

Approve and sign the attached agreement forms for the proposed "Tax Defaulted Subject to Power to Sell" property which will be purchased through the Chapter 8 agreement.

Approve the publication of the proposed "Tax Defaulted Subject to Power to Sell" property which will be purchased through the Chapter 8 agreement.

Respectfully submitted,



MARK J. SALADINO
Treasurer and Tax Collector

MJS:DJD:SP:hm
Bdltr.agreement.2/3/04

Attachments

c: Assessor
 Chief Administrative Officer
 County Counsel
 Auditor-Controller
 Internal Services Department

ATTACHMENT "A"

COUNTY OF LOS ANGELES
OFFICE OF THE TREASURER AND TAX COLLECTOR
HALL OF ADMINISTRATION
325 NORTH HILL STREET
LOS ANGELES, CALIFORNIA 90012

HAROLD J. GATLY
TAX COLLECTOR

November 17, 1970

W. T. KIRWEL
BOARD DEPUTY

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

178

NOV 24 1970

Board of Supervisors
383 Hall of Administration
Los Angeles, California 90012


LEROY J. MENDEZ
EXECUTIVE OFFICER

Gentlemen:

TAX AGREEMENT SALES

RECOMMENDATION:

That the Tax Collector be directed to review all requests for agreement sales pursuant to Chapter 8 of the Revenue and Taxation Code and recommend to the Board whether such requests should be approved in whole, in part, or denied.

That the Tax Collector is further instructed to review and recommend the price to be paid for such sales which price, in the absence of special circumstances, shall not be less than the amount necessary to redeem the property pursuant to Part 7 of Division 1 of the Revenue and Taxation Code.

EXPLANATION:

This office has recently completed a review of the policies currently in use with regard to the acquisi-

Board of Supervisors - Page 2 - November 17, 1970

tion of tax deeded lands by taxing agencies under the authority of Chapter 8 of the Revenue and Taxation Code. This study showed that while present practices are in technical conformity with various statutory requirements, the \$1 per parcel price has remained constant since October 19, 1943.

It is the opinion of this office that the continuation of this nominal price is no longer in the best interest of the County and the other involved taxing agencies. The sale for a minimal fee of properties charged with sizable tax deficiencies results in substantial revenue losses to the County and other agencies.

The nominal fee can also result in requests for acquisition without adequate attention given to actual need by the requesting agency. The result is the removal of additional property from the tax base. If resold later as surplus, the proceeds accrue only to the acquiring agency.

Very truly yours,


HAROLD J. OSTLY

TREASURER & TAX COLLECTOR

HJO:cm

cc: 1 Clerk of the Board
5 One for each Supervisor
1 Chief Administrative Officer
1 County Counsel
6 Communications

SUMMARY OF PUBLIC AGENCY'S PURCHASE

FIRST SUPERVISORIAL DISTRICT

AGREEMENT NUMBER 2275

AGENCY

Los Angeles County Flood Control District
Public Agency (2 copies)

Selling price of this parcel
shall be \$2,435.00

Public Agency
intends to utilize
this property
for flood control
purposes.

| <u>SUPERVISORIAL DISTRICT</u> | <u>LOCATION</u> | <u>PARCEL NUMBER(S)</u> | <u>MINIMUM BID</u> |
|-----------------------------------|--------------------------|-----------------------------|------------------------|
| 1 ST | COUNTY OF LOS ANGELES | 8208-017-013 | \$ 2,435.00 |

AGREEMENT NUMBER 2275

LOS ANGELES COUNTY FLOOD CONTROL DISTRICT

FIRST SUPERVISORIAL DISTRICT



JAMES A. NOYES, Director

COUNTY OF LOS ANGELES
DEPARTMENT OF PUBLIC WORKS

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone: (626) 458-5100
www.ladpw.org

FEB 05 RECD

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

January 28, 2003

IN REPLY PLEASE
REFER TO FILE: **MP-2**

TO: Ms. Sharon Perkins
Operations Chief
Secured Property Tax Division
Treasurer and Tax Collector

COPY

Attention Stan Redins

FROM: Greg Kelley *Greg Kelley*
Mapping & Property Management Division

COUNTY OF LOS ANGELES TAX DEFAULTED PROPERTY SALE 2003A
REQUEST FOR PUBLIC ACQUISITION

As a follow-up to our memorandum of December 31, 2002, the Los Angeles County Flood Control District is interested in acquiring the following properties for flood control purposes:

2328-027-054 8076-001-041
7271-001-002 *8208-017-013
7271-001-003

Please provide us with the Chapter 8 Agreement package and instructions to complete the acquisitions. Please note that we are no longer interested in Assessor's Parcel No. 3270-013-044.

Should you have any questions or require additional information, please do not hesitate to contact Ms. Colleen Brittain of my staff at (626) 458-7074.

CB:jb
P2/mCB

received
2-6-03
S. Redins



**COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR**

KENNETH HAHN HALL OF ADMINISTRATION
225 NORTH HILL STREET, ROOM 130
P.O. BOX 512102
LOS ANGELES, CALIFORNIA 90051-0102



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

Application to Purchase Tax Defaulted Property Subject to Power to Sell

Name of Organization: LOS ANGELES COUNTY FLOOD CONTROL DISTRICT
(name of the city, county, district, redevelopment agency or state)

Application to X Objection to a Current Pending Chapter 7 Sale
Purchase:
(check one) Application-No Pending Chapter 7 Sale

Public Purpose Flood purposes for San Jose Creek
for Acquiring
The property

List the Propertie(s) by Assessor's Parcel Number:

8208-017-013

Authorized Signature: Greg Kelley

Title: Asst. Deputy Director

Date: October 8, 2003

Agreement Number: 2275

View Enlarged Map

View Printing
Instructions

County of Los Angeles: Rick Auerbach, Assessor

8208

17
SHEET

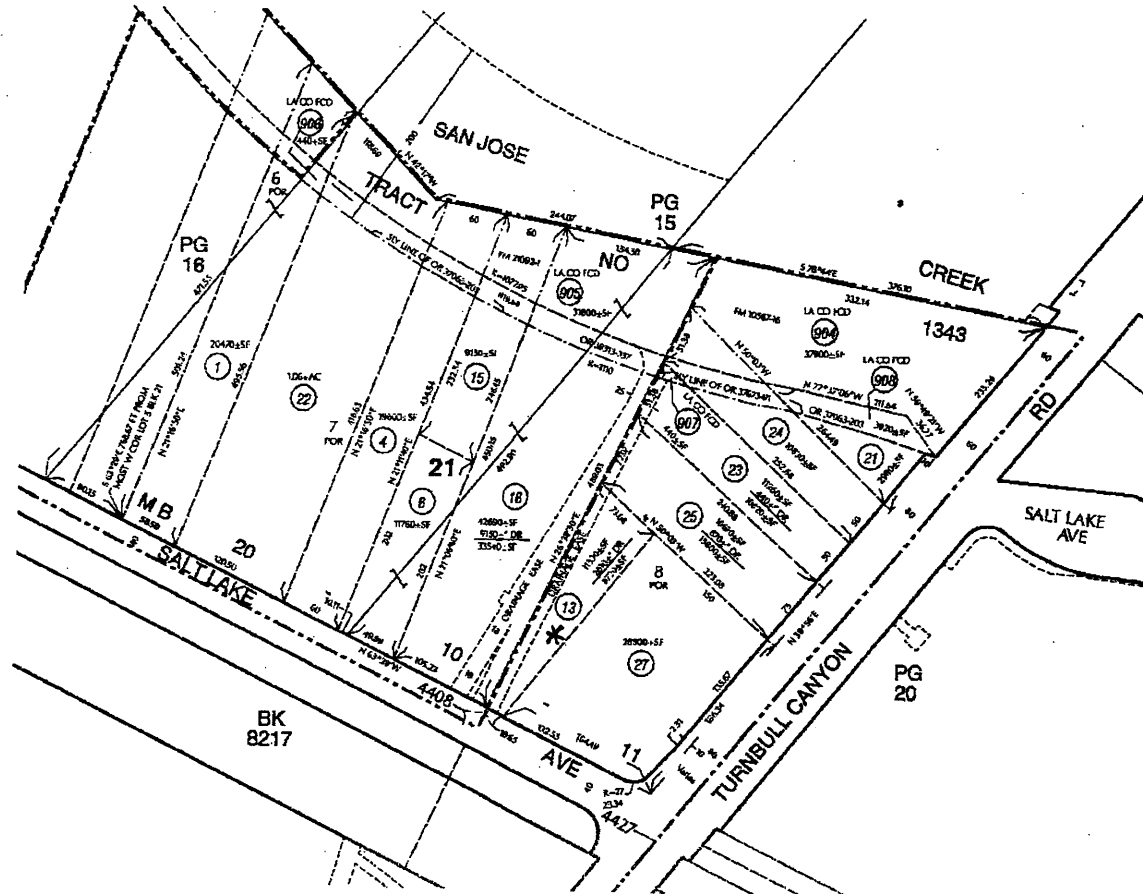
P.A. 8208-17

TRA
5408
4427REVISED
96081304001001-27
02041610002001-27

SEARCH NO

MAP EXTENTS
4296687-4296808
4119688-4120441OFFICE OF THE ASSESSOR
COUNTY OF LOS ANGELES
COPYRIGHT © 1996

2003



**AGREEMENT TO PURCHASE
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY
(Public/Taxing Agency)**

This Agreement is made this _____ day of _____, 20____, by and between the Board of Supervisors of Los Angeles County, State of California, and the **LOS ANGELES COUNTY FLOOD CONTROL DISTRICT** ("Purchaser"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
3. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

LLOYD W. PELLMAN
County Counsel

By 
Principal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

ZIP: ID:Chptr 8 Pubagency form
Revised 3/24.00

The undersigned hereby agree to the terms and conditions of this agreement and are authorized to sign for said agencies.

ATTEST:
**LOS ANGELES COUNTY
FLOOD CONTROL DISTRICT**

By Greg Kelley

(seal)

ATTEST:

Board of Supervisors
Los Angeles County

By _____
Clerk of the Board of Supervisors

By _____
Chairman of the Board of Supervisors

By _____
Deputy
(seal)

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code the governing body of the City of **N/A** hereby agrees to the selling price as provided in this agreement.

ATTEST:

City of **N/A**

By _____
Mayor

(seal)

This agreement was submitted to me before execution by the board of supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

Marshall Salas
Los Angeles County Tax Collector

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and approves the foregoing agreement this ____ day of _____, 20____.

_____, STATE CONTROLLER

By

AGREEMENT NUMBER 2275

SUPERVISORIAL DISTRICT 1
AGREEMENT NUMBER 2275

EXHIBIT "A"

| <u>LOCATION</u> | <u>FIRST YEAR DELINQUENCY</u> | <u>DEFAULT NUMBER</u> | <u>PURCHASE PRICE</u> | <u>PURPOSE OF AQUISITION</u> |
|--------------------------|-----------------------------------|---------------------------|---------------------------|---|
| COUNTY OF LOS ANGELES | 1996 | 8208-017-013 | \$ 2,435.00 | FLOOD CONTROL FOR SAN JOSE CREEK |

LEGAL DESCRIPTION

TRACT NO 1343 LOT COM NW ON NE LINE OF SALT LAKE AVE 164.49 FT FROM MOST S COR OF LOT 8 BLK 21 TH NW ON SD NE LINE 19.65 FT TH N 26°39'30" E TO A PT N 39° 56' E 186.34 FT AND N 50°03' W 233.08 FT FROM SD MOST S COR TH S 50°03' E 73.08 FT TH SW TO BEG PART OF LOT 8 BLK 21

**AGREEMENT TO PURCHASE
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY
(Public/Taxing Agency)**

This Agreement is made this _____ day of _____, 20____, by and between the Board of Supervisors of Los Angeles County, State of California, and the **LOS ANGELES COUNTY FLOOD CONTROL DISTRICT** ("Purchaser"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
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3. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

LLOYD W. PELLMAN
County Counsel

By 
Principal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

ZIP: ID:Chptr 8 Pubagency form
Revised 3/24.00

The undersigned hereby agree to the terms and conditions of this agreement and are authorized to sign for said agencies.

ATTEST:
LOS ANGELES COUNTY
FLOOD CONTROL DISTRICT

By Greg Kelley

(seal)

ATTEST:

Board of Supervisors
Los Angeles County

By _____
Clerk of the Board of Supervisors

By _____
Chairman of the Board of Supervisors

By _____
Deputy
(seal)

Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code the governing body of the City of **N/A** hereby agrees to the selling price as provided in this agreement.

ATTEST:

City of **N/A**

By _____
Mayor

(seal)

This agreement was submitted to me before execution by the board of supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

Marilyn Salas
Los Angeles County Tax Collector

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and approves the foregoing agreement this ____ day of _____, 20__.

_____, STATE CONTROLLER

By

AGREEMENT NUMBER 2275

SUPERVISORIAL DISTRICT 1
AGREEMENT NUMBER 2275

EXHIBIT "A"

| <u>LOCATION</u> | <u>FIRST YEAR DELINQUENCY</u> | <u>DEFAULT NUMBER</u> | <u>PURCHASE PRICE</u> | <u>PURPOSE OF AQUISITION</u> |
|--------------------------|-----------------------------------|---------------------------|---------------------------|---|
| COUNTY OF LOS ANGELES | 1996 | 8208-017-013 | \$ 2,435.00 | FLOOD CONTROL FOR SAN JOSE CREEK |

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